



ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item
Meeting of May 16, 2009**

DATE: May 13, 2009

SUBJECT: Amendments to the Budget and Appropriation Resolutions for FY 2010

C. M. RECOMMENDATION:

Approve amended FY 2010 Budget and Appropriation Resolutions (**Attachments I and II**) to reflect final changes approved by the School Board for FY 2010.

ISSUES: Because the School Board adopts its budget after the County, the Budget and Appropriations Resolutions that were approved by the County Board on April 28, 2009, need to be amended to reflect final decisions by the School Board about its FY 2010 budget.

SUMMARY: The County Board approved the FY 2010 budget and appropriation resolutions for the County and the Schools on April 28, 2009. The School Board adopted its final budget for FY 2010 on April 30, 2009, and revised budget and appropriation resolutions are required to reflect the final budget allocations for each of the appropriated funds of the School Board.

BACKGROUND: The County Board must approve a budget for educational purposes by May 1 of each year. This budget for educational purposes consists of the County transfer to the Schools, approved as part of the County's General Fund Budget. Once the Schools know the final County transfer amount, a final School budget can be approved. At the time the County budget was adopted, the Schools had not finalized allocations among the various School funds.

DISCUSSION: The final budget incorporates changes resulting from final actions taken by the School Board. These changes finalize transfer and appropriation amounts for the separate School funds, which were preliminary at the time the County adopted the budget and appropriation resolutions on April 28, 2009. The changes reflect final compensation and benefit adjustments and adjustments to the School Operating Fund, School Capital Projects Fund and School Grants and Restricted Projects Fund. The changes are reflected in the attached resolutions, highlighting the revisions from the resolutions approved by the County Board on April 28, 2009.

FISCAL IMPACT: The total County Government budget and overall transfer to the Schools will not be impacted. The changes affect only the school budget and appropriations.

County Manager: _____

County Attorney: _____

Staff: Richard Stephenson, Department of Management and Finance